

*These notes refer to the Corporation Tax Act 2009  
(c.4) which received Royal Assent on 26 March 2009*

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Schedule 1: Minor and consequential amendments***

#### **Part 2: Other enactments**

#### **ITTOIA**

#### ***Sections 175 to 184 of ITTOIA***

3506. These amendments cater for the possibilities that trading stock is transferred to a person carrying on a profession or vocation or that work in progress is transferred to a person carrying on trade. See *Change 39* in Annex 1.